

## METHOD FOR MANUFACTURING BURIED WIRING STRUCTURE

### Abstract of the Disclosure

5           A first depressed portion is formed on an insulating film. A burying material is applied onto the first depressed portion and the insulating film to bury the first depressed portion. Chemical mechanical polishing of the burying material is performed until the insulating film is exposed, thereby leaving the burying material only in the first depressed portion.

10   A resist having a pattern of a second depressed portion that overlaps the first depressed portion is formed on the insulating film in which the burying material has been buried. The burying material and the insulating film are etched to a predetermined depth using the resist as a mask to form the second depressed portion. The resist and the

15   burying material left are removed after the step of etching. A conductive material is deposited in the first depressed portion and the second depressed portion.